

G. R. S. 58]

Previous references.

L. B. 216-08 (1-13) ✓

File No. 63

1910.

(Local Board)

Serial Nos. 1 & 3²

Later references.

L.B. 192-11 (1 & 2)

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 1 & 2. ✓

Part B for Feb^y, 1911

SUBJECT.

Procedure for payment of travelling allowance to Non-Official members of Local Boards

From the Presd^t, Dist Bd, solar, no 248 of 17.8.10:
Solicits instructions regarding the drawing of travelling allowance which may be less than Rs 10, after cheques have been issued for all amounts of Rs 10 and above passed in a bill.

63. 1. G. O. no 6560-8 of 4.2.11: Passes orders on the procedure for payment of travelling allowance non-official members of Local Boards.

1910.

GENERAL AND REVENUE SECRETARIAT.

(LBS)

NOTES.

File No.

63
10

FILE HEADING.

Procedure for payment of
travelling allowance to non-official
members of Local Boards

From

The President of the 5th Board of Kolar.

No. 258 Dated 17/8/10 Received 22-8-10

Diary No. 1257

Enclos.

Spare Copies.

Serial No. /

BRIEF ABSTRACT OF LETTER.

Solicits instructions regarding the drawing
of travelling allowance which may be less than
Rs 10/- after cheques have been issued for
all amounts of Rs 10 & above passed in a bill

NOTES AND ORDERS.

(2) According to G.O. no. 1015-8-66
LBS 216-18-12

dated 9th May 1910, after the bills
on account of the travelling allowances
of members are received and audited.

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No.

The President should issue a cheque to each individual member where the amount due to him is Rs 10 or more & in other cases payments should be made to members at the time of the next meeting; the amounts due may also be remitted by Money order if a member so desires & is willing to bear the commission charge.

2) As according to para 103 of the rules no cheque can be drawn for less than Rs 10/- the President of the 1st Board of Nolar experienced difficulty in paying the amount ^(Rs 6-12-7) due to one Mr Byrefwoda of Nolar Taluk and got over the difficulty by including the amount in a cheque drawn for paying the travelling allowance of more than Rs 10/- due to a member of the Dornigpet Taluk for which a separate cheque in favor of the member could have been issued. It seems unfair that this latter member should have been

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No.

^{Chairman - 1 mile}
asked to lose Commission or
wait for payment. As Mr Byre
founda had in the circumstances
to wait till the next meeting
for receiving payment, the
President could have included ^{drawn from the permanent advance}
the amount due to him in a
cheque drawn for reconquing
the permanent advance.

As regards the payment
of travelling allowance of less than
Rs 10 to Taluk Board members,
referred to in para 3 of the paper
under disposal, the President
may if ^{the aggregate of} such amounts of a bill
exceed Rs 10/- issue a cheque
~~for encashment & payment at~~
~~the next meeting~~ or if it is
less, include the amount
in a cheque issued for meeting
other payments in the Taluk
and arrange for the small
amount being kept in ^{hand} deposit
& paid on the date of meeting

As the system of including the
amounts of travelling allowance
in cheques issued for meeting

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No.

other charges may lead to
Complications & delay in payment
of travelling allowance it appears
safe that cheques are issued
for even amounts of less than
Rs 10/- in the case of travelling
allowance due to non-official
members of Local Boards. The
Financial asst Secretary (Mr
N. V. Krishna Rao) was in
favor of relaxing the rule in
regard to the minimum
amount of cheques in respect
of cheques issued for payment
of travelling allowances to
Bd members (Local Board members)
but the Comptroller opined
that the rule should not
be relaxed & that there are
many cases in which a little
advantage can be gained by
such relaxation but the
disadvantage of enormous
multiplication of cheques
outweighs an such advantage.
5 Submitted for order
as to whether the papers may

7/ (page 20 of the
note)

3/ (page 21 of
5)

Serial
No.

he referred to the Comptroller
for favor of reconsideration and
opinion. It is a point for consideration whether
the sums below Rs 10 may not be drawn
24/8/10 from the permanent imprest and pay-
ment made at the next meeting to the members
present and to the absent members by a postal
money order.

25/8/10

6 The Permanent Advance
is extended for making payments
in cash of amounts of less than
Rs 10. The amount of travelling
allowance less than Rs 10 for
which a cheque cannot be
issued may be paid out of
the Permanent Advance and
the Permanent Advance
recouped. This procedure may
be adopted in all cases for
making payments to Valuer
Board members as well as Dist.
Board members.

7 Please put up with

30.8.10

File 2.5
30/8

8) Draft submitted.

25/8/10

P 2-10

Serial
No.

10. no. 257
25-9-10

9) Forwarded to the Comptroller
for kindly stating whether
there is any objection to the
draft order proposed. Attention
is invited to paras 106 and 108 of
the Rules under the Local Boards
Regulations.

By order
H. N. S. S. S.

5-9-10

For Secy

No 177 dated 23-9-10.



10 (1.) The draft order seems to be open to finan-
cial objection on the following grounds.

(i) In the first place the permanent ad-
vance is only intended to meet emergent payments
which cannot wait till money is actually obtained
from the Treasury. In the present instance Travel
-ling allowance to the member is proposed to be
paid out of the permanent advance not because the
payment is emergent but because no cheque can be
drawn for less than Rs. 10/-.

(ii) 2ndly there will be confusion in ac-
counts if a portion of a bill is paid by cheque and
and a portion in cash out of the permanent advance
and when the amount so paid is sought to be re-
couped there will be no separate sub voucher in
support of the charge in the imprest account.

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No.

(2.) The practical difficulties referred to by the President, Kolar arise either (1) when the amount of the Travelling allowance payable to a member is less than 10, the total of the bill being however more than 10, or (2) when the total of the Travelling allowance bill itself is less than 10. The difficulties that arise in the former case do not appear to be insuperable. The T.A. of all members amounting to less than 10 claimed in the bill may be clubbed together, or may be clubbed if necessary with the T.A. of another member claimed in the same bill even though it is more than 10, not as the President has done in clubbing together the claims preferred in two different bills and the cheque may be cashed by the President himself or the Taluk Amildar as the case may be soon after one or all of the parties concerned presenting themselves for payment or asking the amount to be sent by Money Order.

(3) In the 2nd case the President will have to issue a single cheque for more than one bill and observe the above procedure. This involves a certain amount of hardship but as such cases do not generally arise the balance of advantage is in favour of the system now adopted. In any case the objection to the payment of Travelling allowance bill partly by cheque and partly by cash out of permanent advance would be greater than to the issue of cheque for

Serial
No.

for less than Rs. 10/-.

7673

92 19

Aschmann

Comptroller

11. Submitted

H. M. S.

30.9.1910

12. Rule 103 of the Rules under the Local Boards Regn says that all sums below Rs 10 shall be paid in cash. Therefore the permanent advance is not necessarily for emergent payments as observed by the Comptroller in para 10 (1) (ii) *supra*.

13 In para 10 (3) above the Comptroller suggests that when the total of the J. A. bill is less than Rs 10/-, the issue of a single Cheque for more than one bill and admits that the course involves a certain amount of hardship. To remove the hardship the payment of bills below Rs 10/- may be made out of the permanent advance. This procedure appears to be unobjectionable under Rule 103.

Serial
No.

14. A draft order is subd
for approval of the order.

15. The solution
suggested by the
30.9.1910 Comptroller does not
seem to be altogether satisfactory.
It involves in one of the
classes of cases in which
difficulties may arise the
refusal to issue a cheque
to a non-official entitled to
it merely because there is another
non-official whose travelling
allowance which is less than
10 rupees is included in the
same bill and payment cannot
be made to him if a cheque
is drawn for ^{only} the amount due
to the former. The draft order
may however be approved and
~~there~~ any further practical
difficulty in working it con-
sidered when a reference is re-
ceived in respect of the same.
As regards the mode of paying
a bill which is less than Rs 10
the draft is not in accordance

63

File No.

63

of 1900

1252

Serial
No.

with the Comptrollers sury general
(No office note above)

Secy)

3-10-10

Will

16)

The draft maybe approved

stet

CH
9/11/10

Will

9.11.1

17)

But the 'stet' portion of the
order is opposed to Comptroller
views

The order itself requires
a glossary to understand
its full import!

WMA

12/11/10

8) Should be
sent to Comptroller
for his views

CH

18)

Revised draft submitted

Secy)

14-12-10

Will

20)

I am doubtful about the correctness
of this statement no. 5. Can bills of two
months be clubbed together in this
fashion send draft to Comptroller for
remarks if any

CH
15/11/10

Serial
No.

21 Forwarded to Br II

10.1.11

Will

22 Submitted

Bd 144
11.1.11

Subd.

ml
11/1/11

Recd 13.1.11 To the object of sending a cheque to each individual is to get individual acquittances. The cheque is remitted by Postal money order the acknowledgment signed by the payee is the acquittance, write up the money is paid in cash there will be no difficulty in getting the acquittance as the bank is present in person. The cashier may however be to draw one cheque for the total amount of PA due to all the members remit it or pay it to the proper parties & show it in the cash book giving the details in the body & showing the total amount in the Money Col & giving the cheque no & date for reference. This practice obtains even in the P.D. when salaries of members & PA of small officials in subdys have to be disbursed from the Revenue office. What the Bd wants is a legal acquittance and that the proper party has received the

Serial
No.

537

money. It is not seen like an absolute necessity that each should get a cheque alone. If this view is approved, the draft requires alteration.

H Secy

13.1.11

24) I think the draft is in order and may come.

M
24/1

for W

1/10/11

25) Submitted.

25.1.11 / *18.1.11* *25.1.11* *25.1.11*

20.5.9
30.1.11

26 approved

H Secy

30.1.11

27 Issue

1.2.11

25.1.11

3 28) To President Nola, other Presidents Comptroller no 6560-8 d/4/2/11. Prescribes the procedure for issue of cheques re for the amount of travelling allowance due to non-official members of Local Boards.

From

The President, District
Board Kolar

To

The Offg. Secy to the Govt of
Mysore, Genl & Rev Depts

Dated 17

Despatched

Received

General No.
No.

258

Enclosure No.

Requesting additional
instructions for drawing
and disbursing the Travelling
allowances of local
Board members for
sums less than Rs 10/-
which may remain
after individual cheques
are issued to members

252

Office of the President of the
District & Municipal Boards,
KOLAR DISTRICT.

Dated 17th August 1910

From

C. Sreedankeswara Aiyer Esq B.A.B.I

President District Board

Kolar

To

C. S. Balasundaram Iyer Esq B.A.

Offg. Secretary to the Govt of Mysore

General and Rev Depts

Bangalore

Sir,

Adverting to para 3 of Govt

Pres: No 10158-16 dated the 9th

May 1910, I have the honor to state

that, while carrying out the

instructions contained in the Govt.

order in drawing and disbursing

the travelling allowances to non-

official members of the Local Boards, there arises a practical difficulty as to the procedure to be followed for the withdrawal and drawing of the balance of an audited bill, which is less than Rs 10/- and which remains after the issue of cheques to the individual members. This amount can neither be drawn in cash nor by a cheque.

2) There has been a concrete instance in drawing the recently audited bills of the District Board members for the months of August, and November, and February 1910. The total amount of

these bills was drawn and
cheques issued in favor of
each individual member
leaving a balance of Rs 6-12-0
due to Mr. Manjali Bepre Gowda
of Kolar Taluk, (which will
invariably occur every time).
The exact procedure was followed
in the present instance being
not known, a cheque was
however drawn in the name
of the President, District Board,
in which was included the
travelling allowance of this
member as well as that of
another member of the Board
of Bountenyer Taluk, though the
allowance due to the latter exceeded
Rs 10/- and could have admitted

4

of the issue of a separate cheque
therefor, and necessary vouchers
given to the members to obtain
payment of the ~~account~~ ^{amount} from
the Office either in cash, or by
money order at their cost, the cheque
being cashed when both the
members or either of them apply
for the same. I am however,
doubtful whether this procedure
is correct as it is not laid
down in the Government order

3) Similarly in the case of
Taluk Board members in this
district their allowances are
unvaryingly within Rs 10/- and
do not admit of the issue of
separate individual cheques

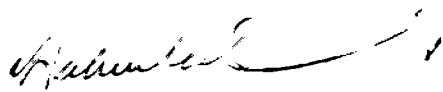
under such unavoidable

circumstances, I would request
be informed if such amounts
can be included in cheques
drawn for establishment
and other charges, and disbursed
through Accounts concerned

I have the honor to be

Sr

your most obedient servant



For

PRESIDENT, DIST. & MUNICI'AL BOARDS,
KOLAR DISTRICT.



G.R.S. 261

7/12 PM

W52/663

File No. 10

Serial No.

493720363-10

Diary No. of letter replied to

8-12-10

No.

98.12.10

General and Revenue Secretariat

(L.B.)

, the

190

Date of issue

8.12.10

Signed by

Mr CSB

To

My dear Mr Chakravarty

In your U.O. Note No 177 of the 23rd Sept 1910 in L.B. File No 63 of 1910 relating to the procedure for the payment of travelling allowances to the non-official members of Local Boards, you remark that the Permanent Advance is only intended to meet emergent payments which cannot wait till money is actually obtained from the Treasury and suggest that where the amount of a bill is less than Rs 10, a single ~~cheque~~ cheque

over.

SUBJECT.

(Under the Secy's signature)

Mr CSB

should be drawn for
more than one bill ~~amounting~~
to the Rules under the
Local Board's Regulation
(Vide Rule 103) payments
under Rs 10/-, whether emergent
or otherwise, have to be
made in cash and this
can be done only by
payment out of the ~~per~~
manent Advance held
by the Local Board
(Vide Rule 106). I
would therefore ~~request~~ ^{suggest}
you to ~~kindly~~ reconsideration
whether in the case of
a travelling allowance
bill amounting to less
than Rs 10/-, payment may
not be made in cash
to the members out of
the Permanent Advance
of the Local Board
and the same recovered
as

so that the
Cheque may be
for more than 100/-.

Would however observe
with diffidence that
the remarks about
the present advance
being to for funds &
not to local funds.
for broken change again
but a bill can be
properly audited &
where necessary
can be presented at
the treasury money
Board ^{brother}
in the case with
local jobs.

List of enclosures,

Copied by B. Lakshman Rao
7/10/60
Dated on 1/11

G R.S. 27]

GENERAL AND REVENUE
SECRETARIAT.

(Continuation Sheet draft form.)

*the bill furnishing
a voucher & attached to
the imprest account.*

as provided in Rule 106
of the Rules. This Office
file on the subject (with
Office notes, & ^{an draft} the order pro-
posed to be passed is sent
herewith for your perusal
and kind return.

Yours sincerely

M. S. G. ^{see} *CM*
6.12.1910

To J. S. Chakravarti Esq
M. A., F. R. A. S. etc.

F. C. K. M.

B.S. 7/10



9

Br IV
W. J. 12/12/10

H.O. No: 15 Enc. One file

Dec 12-12-10

Bangalore,

10th December 1910.

Dear Mr. Balasundaram Iyer,

Your D.O. regarding the procedure of payment of Travelling allowances to non-official members of Local Boards.

I agree that the view that a permanent advance is only intended to meet emergent payments is strictly applicable to expenditure from General Revenues but I am not sure that the same principle should not, as far as possible, be observed in regard to the payment of contingent claims from Local Funds. If the petty charges are not emergent and can wait till money is drawn from the Treasury on Cheques for paying a number of such charges, I do not see why cash payments should be unnecessarily made out of the Permanent advance. Rule 103 of the Local Board Rules does permit of all claims of less than Rs. 10 value being made in cash out of Permanent advance. But reading rules 106 and 108, I am rather inclined to think that the petty payments, that are

Diary No. of letter replied to

1252

Proceedings of the Government of His Highness
the Maharaja of Mysore.GENERAL AND REVENUE
SECRETARIAT(L¹ L²)

READ—

the

19

Date of issue

Signed by

W. K. M. R.

Letter No 258 of the 17th
August 1910 from the President
of the District Board
Kolar District, requesting
with reference to L¹ No.
10158-86 L.B. 216-08-13 of the
9th May 1910, to be informed
of the procedure to be adopted
where a sum of less than
Rs 10/ remains to be drawn
out of the amount of an
amounted bill for the
voting allowance of non
official members of Local

over

SUBJECT

Local Boards, after issuing cheques to individual members for sums of Rs 10/- and above due to such members, as according to rules no cheques can be issued for amounts of less than Rs 10/-.

Order thereon. No 6560-8
LP 63-10-8

The practical difficulties referred to by the President of the Kolar District Board arise (1), either when the amount of the Travelling Allowance payable to a ^{particular} member is less than Rs 10/- the total of the bill being however more than Rs 10/-, or (2) when the total of the Travelling Allowance

D 1252
LRS 63-16

13

G.R.S. 271.

GENERAL AND REVENUE
SECRETARIAT.

(Continuation Sheet draft form.)

Allowance Bill itself is
less than Rs 10/-

2. In the first of the two cases referred to above, the travelling allowances of all those members to each of whom a sum of less than Rs 10/- is due may be clubbed together if the total amounts to Rs 10/- or above and a cheque may be drawn for the aggregate amount in favour of the President himself or the Taluk Hmildar as the case may be. Where the allowances referred to do not amount to Rs 10/- or more, they may be clubbed with the Travelling Allowance of another member claimed in the same bill ^{which is more than Rs 10/-} even though it is more than Rs 10/- and a cheque drawn for the aggregate amount as stated above. The cheque so drawn may be cashed soon after the parties concerned

Concerned present themselves for payment or ask the amount to be sent by Money Order. The payment of a portion of ~~the~~^{one} bill by Cheque and of the remainder in Cash out of the Permanent Advance though apparently easy, will cause confusion in the accounts, as there will be no separate Sub-Voucher in support of the charge in the imprest account and it is not therefore a proper course to adopt. Similarly it would be objectionable to club a portion of one bill with the amount of another bill and draw a cheque for the total amount, though this is another way in which a sum of less than Rs 10 included in a Consolidated Travelling Allowance Bill may be drawn.

3. In the second case
where

D 1252
LB 63-10
G.R.S. 27]

GENERAL AND REVENUE
SECRETARIAT.

(Continuation Sheet draft form.)

15
where the total of the bill itself is less than Rs 101. a single cheque may be drawn for more than one bill and the procedure prescribed above may be observed. As this may sometimes involve a certain amount of hardship, payment of bills of this kind may, if necessary be made out of the Permanent Advance and the advance adjusted in due course.

4. A few illustrations are appended to make this order clear.

Illustration T.

A B C & D are members of a District Board. They claim travelling allowance for the month of June as below, and a consolidated bill is passed for the claim.

A Rs 12

B Rs 11

C Rs 10

D Rs 9.

In

In this case, the amount payable to D may be clubbed with that payable to any one of the rest and a cheque issued for the amount so combined.

Illustration II.

A. B. C & D are members of a District Board. They claim Travelling Allowance for July and a consolidated bill is passed as in Illustration I. For October they claim Travelling Allowance as shown below and a consolidated bill is ^{passed} for the claim for this month

A. Rs 15

B. Rs 12

C. Rs 10

D. Rs 8.

If the amounts due to D for the Travelling Allowance of July and October be clubbed together the total exceeds Rs 101. But the accounts being ~~provisions~~ and permits a cheque being

D 1252
LRS 63-10
G.R.S. 27]

GENERAL AND REVENUE
SECRETARIAT.

(Continuation Sheet draft form.)

17

being drawn, but the amounts being portions of two different bills, they should not be clubbed and a cheque drawn for the total amount

Illustration III.

A.B.C & D members of a Taluk Board claim Travelling Allowance as follows for the months of July and August. A Consolidated bill is passed for each month as shown below

	July	August
A	1-8-0	1-8-0
B	2-0-0	2-0-0
C	2-8-0	2-8-0
D	3-0-0	3-0-0
Total	9-0-0	9-0-0

The total amount of each of these bills is below Rs 10/. A cheque may be drawn for the total amount of the two bills or the amount of each bill may be paid

out of the Permanent
Advance and the advance
adjusted

283
 10744
 (Print)
 10. 200
 14. 12. 1910
 30/1/11

7

The President of the District
Board, Kolar District
" Presidents of the other
District Boards
" Comptroller.

2007/8
2-2-1911
18/2/11

Proceedings of the Government of His Highness the Maharaja of Mysore,

READ—

Letter No. 258, dated the 17th August 1910, from the President of the District Board, Kolar District, requesting with reference to Government Proceedings No. 10158-86—L. B. 216-08-13, dated the 9th May 1910, to be informed of the procedure to be adopted where a sum of less than Rs. 10 remains to be drawn out of the amount of an audited bill for the travelling allowance of non-official members of Local Boards, after issuing cheques to individual members for sums of Rs. 10 and above due to such members, as according to rules no cheques can be issued for amounts of less than Rs. 10.

No. 6560-8—L. B. 63-10-3, DATED BANGALORE, 4TH FEBRUARY 1911.

ORDER THEREON.—The practical difficulties referred to by the President of the Kolar District Board arise (1) either when the amount of the travelling allowance payable to a particular member is less than Rs. 10, the total of the bill being, however, more than Rs. 10, or (2) when the total of travelling allowance bill itself is less than Rs. 10.

2. In the first of the two cases referred to above, the travelling allowances of all those members to each of whom a sum of less than Rs. 10 is due may be clubbed together if the total amounts to Rs. 10 or above and a cheque may be drawn for the aggregate amount in favor of the President himself or the Taluk Amildar as the case may be. Where the allowances referred to do not amount to Rs. 10 or more, they may be clubbed with the travelling allowance of another member claimed in the same bill, which is more than Rs. 10 and a cheque drawn for the aggregate amount as stated above. The cheque so drawn may be cashed soon after the parties concerned present themselves for payment or ask the amount to be sent by money order. The payment of a *portion* of one bill by cheque and of the *remainder* in cash out of the permanent advance though apparently easy, will cause confusion in the accounts, as there will be no separate sub-voucher in support of the charge in the imprest account and it is not therefore a proper course to adopt. Similarly it would be objectionable to club a *portion* of one bill with the amount of another bill and draw a cheque for the total amount, though this is another way in which a sum of less than Rs. 10 included in a consolidated travelling allowance bill may be drawn.

3. In the second case, where the total of the bill itself is less than Rs. 10, a single cheque may be drawn for more than one bill and the procedure prescribed above may be observed. As this may sometimes involve a certain amount of hardship, payment of bills of this kind may, if necessary, be made out of the permanent advance and the advance adjusted in due course.

4. A few illustrations are appended to make this order clear.

ILLUSTRATION I.

A, B, C and D are members of a District Board. They claim travelling allowance for the month of July as below, and a consolidated bill is passed for the claim :—

	Rs.		Rs.
A	12	C	10
B	11	D	9

In this case, the amount payable to D may be clubbed with that payable to any one of the rest and a cheque issued for the amount so combined.

ILLUSTRATION II.

A, B, C and D are members of a District Board. They claim travelling allowance for July and a consolidated bill is passed as in Illustration I. For October they claim travelling allowance as shown below and a consolidated bill is passed for the claim for this month :—

	Rs.		Rs.
A	15	C	10
B	12	D	8

Local Fund and Sanitary (Local Boards), dated 4th February 1911.

If the amounts due to D for the travelling allowance of July and October be clubbed together, the total exceeds Rs. 10 and permits a cheque being drawn for the same but the amounts being portions of two different bills they should not be clubbed and a cheque drawn for the total amount.

ILLUSTRATION III.

A, B, C and D, members of a Taluk Board, claim travelling allowance as follows for the months of July and August. A consolidated bill is passed for each month as shown below:—

					July.			August.			
					Rs.	s.	p.	Rs.	s.	p.	
A	...	...	...	...	...	1	8	0	1	8	0
B	...	...	...	...	...	2	0	0	2	0	0
C	...	...	...	...	...	2	8	0	2	8	0
D	...	...	...	...	...	3	0	0	3	0	0
Total					...	9	0	0	9	0	0

The total amount of each of these bills is below Rs. 10. A cheque may be drawn for the total amount of the two bills or the amount of each bill may be paid out of the permanent advance and the advance adjusted.

C. S. BALASUNDARAM IYER,
Offg. Secy. to Govt., Gen. & Rev. Depts.

To—The President of the District Board, Kolar District.
 The Presidents of other District Boards.
 The Comptroller, Mysore Government.

1910-11

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY
(LOCAL BOARDS)

PROCEEDINGS

Dated 4th February 1911

No. 6560-8
L. B. 63-10-3

Passes orders on the procedure for
payment of travelling allowance to non-
official members of Local Boards.